

EXHIBIT E

HRG 9/20@10^{am}
PFB

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re: Chapter 7

JOSEPH YERUSHALMI, Case No. 807-72816-478

Debtor,

-----X

**OPPOSITION OF AVISHAY LEVANOVSKY AS TRUSTEE OF THE July 31,
1989 YERUSHALMI FAMILY TRUST TO MARC PERGAMENT'S MOTION
SEEKING TO SELL THE YERUSHALMI FAMILY TRUST'S NETLINE
SHARES**

I write this opposition, as the trustee of the July 31, 1989 Yerushalmi Family Trust ("YFT"), to Marc Pergament's ("Pergament") motion seeking to sell the YFT's shares of Netline. I oppose Mr. Pergament's motion on several grounds.

First, the YFT is not part of the bankruptcy estate. The YFT's assets are not owned or controlled by Mr. Pergament. Thus, he has no basis, factually, legally, or alike, to file his motion to permit him to sell the YFT's Netline shares.

While there has been a dispute between the previous trustees of the YFT, myself, and Mr. Yerushalmi about the ownership of all of the 481 shares of Netline, it is undisputed that at least 193 shares are owned by the YFT. My predecessor trustees informed me that the other 288 Netline shares also belong to the YFT, while Mr. Yerushalmi claims that these 288 shares are owned by him personally.

Reading Mr. Pergament's motion, and his agreement with King Capital, it is clear to me that Mr. Pergament intends to sell the entire 481 shares of Netline to King Capital for the amount of \$150,000, which I believe to be extremely undervalued, based on the information in my attached affidavit.

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U.S. DISTRICT COURT
EASTERN DISTRICT OF
NEW YORK

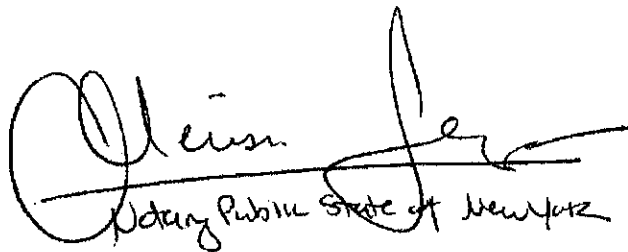
If Mr. Pergament is permitted to sell the shares of Netline at issue for a total of \$150,000 the YFT will be irreparably damaged, as it can prove its ownership of the shares, or at least a substantial part thereof, and I will be able to sell the shares for substantially more money than King Capital, Inc. is willing to pay.

The YFT as a shareholder of 193 shares is entitled to exercise its Right of First Offer, together with other shareholders, according to Netline's Articles of Association, and buy the 288 shares for the amount of \$89,856.

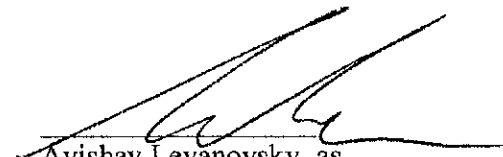
I hereby state, as a trustee of the YFT, that I accept the offer to purchase the 288 shares for the amount of \$89,856, subject to Mr. Pergament's proof that the Debtor's estate, and not the YFT owns the 288 shares, and if no other legitimate Netline shareholder is willing to participate in the purchase.

For these reasons, I respectfully request that Mr. Pergament's motion be denied.

Dated: Roslyn, New York
August 3, 2012
September



Notary Public State of New York



Avishay Levanovsky, as
trustee of the Yerushalmi
Family Trust (July 31, 1989)

MELISSA LEAGUE
Notary Public State of New York
Certified in Queens County
NO. 01LE6247784
Commission Expires 09-06-2015